

Michael F. Linz, Esq.
State Bar No. 12393800
Frank D. Chandler
State Bar No. 04092500
LINZ & CHANDLER, P.C.
400 Katy Building
701 Commerce Street, Suite 400
Dallas, Texas 75202-4599
Phone: 214.748.1948
Fax: 214.748.9449
E-mail: MFL@Linz-Law.com
ATTORNEYS FOR DEBTOR

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

<i>In Re:</i>	§	
	§	
HEATHER LYNN CHARLET,	§	<i>Case No. 18-42910-7</i>
<i>Debtor.</i>	§	

HEATHER LYNN CHARLET,	§	
<i>Plaintiff,</i>	§	
<i>v.</i>	§	<i>Adversary No.</i>
	§	
UNITED STATES OF AMERICA	§	
(INTERNAL REVENUE SERVICE),	§	
<i>Defendant.</i>	§	

**ADVERSARY COMPLAINT UNDER BANKRUPTCY
RULE 4007 TO DETERMINE DISCHARGEABILITY OF TAX LIABILITY**

A. INTRODUCTION

Plaintiff files this Adversary Complaint under Rule 4007 of the Federal Rules of Bankruptcy Procedure to determine the dischargeability of their federal income tax liability and in support thereof would show the Court:

B. JURISDICTION & VENUE

1. This Court has initial jurisdiction over this adversary complaint under 28 U.S.C. §157(a) & 1334. This is a "Core" proceeding under 28 U.S.C. §157(b)(2)(I) and venue is proper in this Division under 28 U.S.C. §1409(a).

C. PARTIES & SERVICE

2. Plaintiff, Heather Lynn Charlet, is the Debtor herein and the individual resident of Collin County, Texas.

3. Defendant, United States of America (Internal Revenue Service), is a governmental agency and is being served with Summons and a copy of the Complaint by serving the following people or agencies by certified mail return receipt requested:

- a) United State Trustee, 110 North College Avenue, Suite 300, Tyler, Texas 75702-7231;
- b) United States Attorney, 110 North College Avenue, Suite 700, Tyler, Texas 75702-0204; and,
- c) Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101-7346.
- d) Attorney General of the United States Department of Justice, 950 Pennsylvania Avenue NW., Washington, DC 20530-0001

D. ALLEGATIONS OF FACT

4. On December 28, 2018 Plaintiff filed a Voluntary Petition under Chapter 7 of the United States Bankruptcy Code in the Eastern District of Texas, Sherman Division in Case No. 18-42910-7.

5. As part of this bankruptcy Plaintiff properly scheduled and gave notice to the Defendant of the following tax claim:

- a) An unsecured non-priority federal income tax claim of approximately \$127,001.90 for the tax years ending December 31, 2012 and 2013.

6. None of the provisions of Bankruptcy Code §523(a)(1), which might otherwise except this claim from Debtor's discharge, are applicable to this claim.

E. ALLEGATIONS OF LAW

7. The tax claim scheduled by Plaintiff is not nondischargeable under 11 U.S.C. §523(a)(1).

8. The Plaintiff is entitled by virtue of Rule 4007 of the Federal Rules of Bankruptcy Procedure to a judgment of this Court declaring that the discharge in Debtor's case discharges Debtor from the tax debt due to Defendant for the tax years ending December 31, 2012 and 2013.

F. REQUEST FOR RELIEF

In consideration of the foregoing, Plaintiff ask that upon notice and hearing the Court enter Judgment as requested above together with such other and further relief as Plaintiff may show herself justly entitled.

Respectfully submitted,
LINZ & CHANDLER, P.C.
Attorneys for Plaintiff

/s/ MICHAEL F. LINZ

Michael F. Linz
State Bar No. 12393800
Frank D. Chandler
State Bar No. 04092500
400 Katy Building
701 Commerce Street, Suite 400
Dallas, Texas 75202-4599
Phone: 214.748.1948
Fax: 214.748.9449
E-mail: MFL@Linz-Law.com